

Reported Recommending
Ind. Postponed
Passed House
Failed to Pass House
Passed Senate
Failed to Pass Senate

House File 249

February 12, 1947.
Judiciary 2.

By HEDIN and SCHWENGEL.

A BILL FOR

An Act to amend section four hundred twenty point two hundred thirty-one (420.231) and four hundred twenty point two hundred thirty-four (420.234), Code 1946, relating to the lien on personal property taxes levied by special charter cities which collect their own taxes.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Section four hundred twenty point two hundred
2 thirty-one (420.231) Code 1946, is hereby amended by inserting
3 at the end thereof the following:

4 “, which lien shall attach to real estate owned by such
5 person on the date when such personal property taxes become
6 delinquent and shall continue for a period of ten years only
7 thereafter.”

1 Sec. 2. Section four hundred twenty point two hundred
2 thirty-four (420.234) Code 1946 is hereby amended by inserting
3 at the end thereof the following:

4 “, except as provided in section four hundred twenty point
5 two hundred thirty one (420.231), with respect to the lien
6 of personal property taxes on real estate.”

EXPLANATION OF H. F. 249

This bill would substantially conform the provisions of law as to lien of personal property taxes in cities under special charter to the general law.